**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX REFERENCE NO. 91 OF 1997**

The Commissioner of Income Tax .... Appellant

Vs.

M/s Conwood Construction Co. Pvt. Ltd. .... Respondent

Mr. P.S. Sahadevan for Appellant.
Mr. S.J. Mehta for Respondent.

**CORAM : F.I. REBELLO, &**
**J.P. DEVADHAR, JJ.**
**DATE : 5TH SEPTEMBER, 2007**

P.C.

. The tax effect is less than Rs.4 lakhs. In the light of that, the reference is returned unanswered. The question of law, if any, is left open for consideration in an appropriate case.

. Reference returned unanswered accordingly.

**(J.P. DEVADHAR, J.)** **(F.I. REBELLO, J.)**